S.B. CIVIL WRIT PETITION NO.6821/2003
Life Insurance Corporation of India
Vs.
State of Rajasthan & Ors.

DATE OF ORDER :: 20-05-2005

HON'BLE MR. GOVIND MATHUR,J.

Mr. J.L. Purohit,for the petitioner.
Mr. L.R. Upadhyay, Dy.G.A.

A piece of land was allotted by the Urban Improvement Trust, Jodhpur to the petitioner on 25.3.1993. A license in this regard was executed on 1.5.1993. The possession of the land was given to the petitioner on 5.5.1993. An assessment was made by the Assessing Authority under Section 11 of the Rajasthan Land and Building Tax Act, 1964 for the year 1993-1994 against the petitioner and he was held liable for payment of tax under the Act of 1964. The same was challenged by the petitioner by way of filing a revision petition before the Divisional Commissioner, Jodhpur under Section 19 of the Act of 1964.

The petitioner contended before the Divisional Commissioner that in view of the provisions of Section 13 of the Act he was not liable to pay any tax for the year 1993-1994 as the tax liability arises only from the year following to the year during which the land or building was acquired. According to the petitioner, he acquired the land in the month of May, 1993,as such he was not liable to pay the tax for

the year 1993-1994. This contention of the petitioner was not dealt with by the Divisional Commissioner, though the same was raised before the Divisional Commissioner. It is pointed out by the counsel for the petitioner that in memo of revision petition, this contention was specifically raised as ground No.2.

A reply to the writ petition has been filed by the respondents. However, no satisfactory reply has been given as to why this contention has not been dealt with and decided by the Divisional Commissioner while deciding the revision petition under Section 19 of the Act of 1964. It is well-settled that an authority exercising quasi judicial powers is required to deal with all the objections and contentions raised by the party. The contentions raised before it are required to be dealt with, if not pressed in service by the party.

In view of it, the writ petition is allowed. The order passed by the Divisional Commissioner, Jodhpur dated 27.1.1993 is quashed and the Divisional Commissioner is directed to decide the revision petition preferred by the petitioner afresh by giving his finding with regard to ground No.2 raised by the petitioner in revision petition.

[Govind Mathur],J.

Praveen